

SENIOR CITIZENS – Low Income

Must have been a Tiverton resident for the past three (3) years ending with the Date of Assessment (December 31st) immediately preceding the year in which you apply for this exemption. Exemption amount will vary depending on total income as follows:

Income Range	Exemption Amount
\$0 to \$15,000	\$50,000
\$15,001 to \$18,000	\$35,000
\$18,001 to \$22,000	\$25,000

VETERANS \$10,000

A copy of applicants DD-214 is required. Veterans who served honorably in the armed forces or the Merchant Marines of the United States or the un-remarried widow of one whom served during the dates outlined in R.I.G.L. 44-3-4 and 44-3-4.2.

100% DISABLED VETERANS \$20,000

(Service connected only)
Certified by the Veteran's Administration

POW \$30,000

Certified by the Veteran's Administration

GOLD STAR PARENT \$6,000

One whose Son or Daughter dies as a result of their military service.

SPECIAL HOUSING \$10,000

Certified by the Veteran's Administration.

BLIND \$15,000

Physician's statement is required.

PARAPLEGIC \$20,000



Town of Tiverton
343 Highland Avenue
Tiverton, Rhode Island 02878
www.tiverton.ri.gov

Taxpayer's Notice

Tiverton, Rhode Island



**This notice provides
Tiverton residents with
important property tax
information.**

**Please contact the
Assessor's office for
detailed information at:**

625-6709

David Robert, RICA
Rhode Island Certified Assessor

W. Glenn Steckman III
Town Administrator

TAX ASSESSOR'S OFFICE

1. Prepares all regular and special assessment tax rolls.
2. Evaluates all real estate and tangible personal property.
3. Evaluates all real estate and tangible personal property within the Town as of the *Date of Assessment* (December 31st).
4. Administers all tax exemption programs.
5. Records all property transactions.

TAX COLLECTION INFORMATION

1. Tax bills are mailed annually in June.
2. Tax bills over \$100 are payable in four quarterly installments due on July 1st, October 1st, January 1st and April 1st.
3. Tax bills under \$100 are due by July 1st.
4. Questions regarding the collection of taxes should be addressed to the Tax Collection's office.
 - The quarterly installments DO NOT correspond with the calendar period in which they are due. Tax periods covered vary by type and are explained as follows:



MOTOR VEHICLE EXCISE TAX

The Motor Vehicle (excise) Tax covers the PRIOR calendar year. Excise tax bills issued in June 2006 cover vehicle registrations from January 1, 2005 to December 31, 2005. If you move to a different municipality within the State, you will be billed by the municipality you resided in on December 31st. If you move out of Rhode Island, Tiverton will bill you for only the time your vehicle was registered in Rhode Island. Address changes must be made at the Registry of Motor Vehicles. If you dispose of a vehicle by any means (sale, transfer, theft, collision,

junked, etc.) you must cancel the registration to avoid further taxes. Please obtain a TR3 form from the Registry upon cancellation of a registration. When a registration is properly canceled the taxes for the registration will stop as of the date of cancellation. However, because the Excise Tax covers the prior calendar year, you may receive up to two more tax bills for this registration.



TANGIBLE (PERSONAL) PROPERTY

Tangible Property tax bills cover the PRIOR *Date of Assessment*. Tax bills issued in June 2006 will cover assets owned/leased as of December 31st, 2005. All business owners within the Town are required to file a declaration, listing the furniture, fixtures, equipment and inventory owned by the Firm to the Tax Assessor. All declarations are due by January 31st annually. Extensions will be granted until March 15th upon a written request received by January 31st. It is suggested that those responsible to file these declarations review R.I.G.L. statutes' 44-5-15, 16, 17 & 26.



REAL ESTATE

Real Estate tax bills cover the CURRENT calendar year. Tax bills issued in June 2006 cover January 1, 2006 to December 31, 2006. The last full revaluation in the Town was conducted as of December 31st, 2002. A statistical revaluation in the Town was completed as of December 31st, 2005. All current

assessments are estimated at 100% of the December 31, 2005 market value based on comparable sales of properties sold during the previous two years. Another statistical update is scheduled for December 31st, 2008 for the tax bill year 2009. The next Full Revaluation will be conducted in 2011.



TAX APPEAL PROCESS

If you feel that the valuation of your property is overstated, you may appeal to the Tax Assessor. Appeal forms are available in the Assessor's office and must be filed within 90 days from the date the first tax payment (installment) is due (July 1st plus 90 days). This appeal window cannot be extended.

If, after the Property Assessor has reviewed your appeal, you still feel aggrieved, you may further appeal to the Board of Assessment Review within 30 days of the Assessor's decision.

Neither the Property Assessor nor the Board of Assessment Review will address appeals based on taxes. They can only address valuation issues.

Please see Rhode Island General Law 44-5-26 for complete details regarding the appeal process.

PERSONAL EXEMPTIONS

To be eligible, all new applicants seeking an exemption must apply in the Tax Assessor's Office prior to March 15th.

See next panel of this pamphlet for available exemptions. All exemption values are reductions off of your property's assessed value.